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Gun Owners of America, Inc.
8001 Forbes Place, Suite 102
Springfield, VA 22151

July 9, 2014

Federal Election Commission
999 E Street, N.W.
Washington, DC 20463

Re: Gun Owners of America, Inc.
FEC Identification Number: C90011693

Attn: Jill Sugarman, Senior Campaign Finance & Reviewing Analyst
Reports Analysis Division

Dear Ms. Sugarman:

This letter responds to the FEC letter dated June 4, 2014 to Gun Owners of America, Inc. ('GOA') regarding GOA's April 15 Quarterly FEC Form 5 Report (1/1/14 through 3/31/14). I prepare required FEC Forms 5 and other reports, and file them with the FEC on behalf of GOA, and have done so since 2010.

For the record, as I mentioned in a conversation with you on June 26, 2014, I did not receive your RAFL letter dated June 4, 2014 by email. I only found out about this FEC letter when I was receiving the GOA filings on the FEC website on June 12, 2014.

1. A 48-Hour Report was filed on April 14, 2014 covering the period from 3/5/14 through 3/5/14 for independent expenditures made on March 5, 2014, which was the date of public dissemination. This 48-Hour Report should have been filed by March 7, 2014. The reason that this 48-Hour Report was filed late is that I was not informed of these independent expenditures made on March 5, 2014 until April 14, 2014. When I learned of these independent expenditures on April 14, 2014, I immediately filed the required 48-Hour Report on that same day. I note that these independent expenditures made on March 5, 2014 were reported correctly on the April 15 Quarterly FEC Form 5 (1/1/14 through 3/31/14) filed on April 15, 2014.

2. A 24-Hour Report was filed on February 22, 2014 covering the period from 2/21/14 through 2/21/14 for an independent expenditure of a postcard mailing (\$12,690.00) made on February 21, 2014, which was the presumed date of public dissemination. On February 26, 2014, I was informed that the correct date of public dissemination of the postcard mailing actually was February 22, 2014, rather than February 21, 2014, and that an independent expenditure of robo calls (\$638.20) was made of February 21, 2014. An amended 24-Hour Report was filed on February 26, 2014 reporting the corrected date of the postcard mailing and reporting the independent expenditure of robo calls made on February 21, 2014. (in response to an FEC letter dated June 11, 2014, a letter was filed on June 25, 2014 using FEC Form 99, along with an electronically-filed amended 24-Hour Report covering the period from 2/21/14 through 2/21/14. In the letter dated June 25, 2014 to the FEC, I discussed the computer problems that I had in preparing the February 21, 2014 24-Hour Report using both the FECFile software and the FEC Online Webform, and that, as a result of these problems, I filed
